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HELM
FINANCIAL CORPORATION

SURFACE TRANSPORTATION BOARD
505 Sansome Street, Suite 1800 • San Francisco, CA 94111
415/398-4810 FAX 415/398-4816
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June 9, 2009

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street S.W.
Washington, D.C. 20423-0001

Dear Acting Secretary Quinlan:

On behalf of Helm Financial Corporation, I submit have enclosed for e-filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder one (1) fully executed original of a Memorandum of Locomotive Lease Agreement dated as of May 18, 2009 ("Memorandum"), which is intended to evidence that certain Locomotive Lease Agreement dated as of May 18, 2009 between the following parties:

Lessor: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111


Lessee: Grainbelt Corporation
1601 West Gary Boulevard
Clinton, OK 73601-1750

Equipment: 2 GP38 Locomotives marked HLCX 3636 and 3637

Please record this Memorandum as a primary document and return a stamped copy by e-mail me at sharon_van_fossan@hlmx.com. The filing fee of \$41.00 is to be applied to our account.

Summary: Memorandum of Locomotive Lease Agreement dated as of May 18, 2009 to evidence that certain Locomotive Lease Agreement dated as of May 18, 2009 between Helm Financial Corporation as the lessor and Grainbelt Corporation as the lessee for 2 GP38 locomotives, HLCX 3636 and 3637, to be filed as a primary document.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosure

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MEMORANDUM OF LEASE

THIS MEMORANDUM OF LOCOMOTIVE LEASE AGREEMENT ("Memorandum") is dated as of May 18, 2009 and is intended to evidence that certain Locomotive Lease Agreement dated as of May 18, 2009 ("Lease") between **HELM FINANCIAL CORPORATION**, a California corporation ("Lessor"), and **GRAINBELT CORPORATION**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation under Section 49 of U.S.C. 11301. Lessor has the right to lease the rail equipment, more fully described in Schedule A attached hereto ("Units"). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR**LESSEE****HELM FINANCIAL CORPORATION****GRAINBELT CORPORATION**By: Courtney A. WilliamsBy: Craig A. Wolfe

Name: Courtney A. O'H. Williams

Name: Craig A. Wolfe

Title: President and COO

Title: Equipment Superintendent

STATE OF OKLAHOMA)
) SS
COUNTY OF CUSTER)

On May 18, 2009 before me, Sonja D. Marshall, personally appeared Craig A. Wolfe, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Sonja Marshall



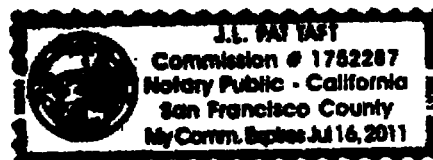
STATE OF CALIFORNIA)
) SS
COUNTY OF SAN FRANCISCO)

On May 20, 2009 before me, J. L. Pat Taft, Executive Assistant, personally appeared Courtney A. O'H. Williams, President and Chief Operations Officer of Helm Financial Corporation, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by ~~his/her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature J. L. Pat Taft (Seal)



THE UNITS

Description of Units: Two (2), non-dynamic braking, GP38 locomotives.

Unit Marks and Numbers:

HLCX 3636

HLCX 3637